



Served by the No. 1 News  
Organization — The  
Associated Press

# Hope



# Star

The Weather

Arkansas: Warmer this after-  
noon and tonight.

VOLUME 44—NUMBER 93

Star of Hope, 1899; Press, 1927;  
Consolidated January 18, 1929.

HOPE, ARKANSAS, TUESDAY, FEBRUARY 2, 1943

(AP)—Means Associated Press  
(NEA)—Means Newspaper Enterprise Ass'n

PRICE 5c COPY

# Reds Move Nearer Rostov

## Our Daily Bread

Sliced Thin by The Editor

ALEX. H. WASHBURN

### Senate Rebuffs President But FD Withdraws Gracefully

The case of Edward J. Flynn, nominated by President Roosevelt to be ambassador to Australia, brought about two developments that are unusual in the New Deal administration:

## Roosevelt Says Conference Was One to Win War

Washington, Feb. 2 (AP)—President Roosevelt said today his Casablanca conference with Winston Churchill was one to win the war and to fulfill the promise he made in his annual message to Congress that the United Nations would strike hard in Europe.

The chief executive, talking at a press conference, spoke principally in generalities of the meeting and supplied most of the new details in the nature of anecdotes.

But he did emphasize the words of his January message in which he promised new blows at the Axis in Europe and said that his parley with Churchill was in fulfillment of that declaration.

The president dwelt at some length on the situation in French North Africa, especially the political problems. He said he thought things were going along pretty well. The problem in North Africa, he said, is essentially a military one.

Mr. Roosevelt said that anyone who tried to stir up talk of disputes between Generals Charles de Gaulle and Henri Giraud, French leaders, was helping the cause of the enemy.

He volunteered the information that every effort was being made to supply modern arms for a French Army under Giraud.

The chief executive remarked that Giraud said he could put 250,000 men in the field, but apparently had raised his sights since the Casablanca conference. Since then, Giraud has spoken of an Army of 300,000.

Mr. Roosevelt said that he thought the highlight of the formal African meeting was the belief that there should be no negotiated arm-

Continued on Page Four

## Honor Roll Students Are Announced

A list of Junior and Senior High school students making a straight A average and 90 or more honor points the first semester has been compiled by members of the National Honor Society of Hope High school. Following are the honor students:

Seventh grade, Ruth Ellen Stubbsman, Lloyd Thrush; eighth grade, Norma Jean Archer, Barbara LaGrone; Alice Lorraine Heard, Matilda McFadden, Martha Ann Atkins, Betty Ann Benson, Jesse Clarice Brown, Mary Louise Brown.

Tenth grade, Phyllis Williams, Freddie Patton, Betty Ruth Coleman, Rosemary Coop, Carroll Hyatt; eleventh grade, Marcine Abbott, John Paul Saunders, Maxine Tabor.

Twelfth grade, Patsy Ann Campbell, Almeria Cox, Marilyn Erwin, Billie James, Virginia O'Neal, Hilda McIntosh, Mary Ross McFadden, George Newbern III, Betty June Monts, Joyce Rettig.

## Prosecutor Makes Plea to Jury in Flynn Case

Los Angeles, Feb. 2 (AP)—A middle-aged, fatherly appearing prosecutor, opening his final argument for Errol Flynn's conviction on morals charges, told a jury of three men and nine women today that Betty Hansen, the former mid-western school girl had been dazzled by her new Hollywood setting and had succumbed to "the glamor man of all glamor men."

The prosecutor, Deputy District Attorney Thomas Cochran, went step by step over the story told by the slight, blonde Miss Hansen from the time she entered the fashionable Bel Air mansion as a dinner guest, to the moment she asserts the tall actor seduced her in "the Blue Bedroom."

"Undoubtedly the defense will rend this little girl's limb from limb," he told the jury as Flynn listened impassively. "We expect that and you must expect it."

## Turks to Bolster Defense With Aid of the Allies

By The Associated Press  
London, Feb. 2 (AP)—Prime Minister Churchill, carrying forward the Axis designed at Casablanca, has flown to Turkey at the very edge of Hitler's troubled European domain and agreed with President Ismet Inonu, among other things, on plans for bolstering Turkish defenses, it was announced officially today.

Churchill carried the greetings of President Roosevelt to President Inonu and, coming directly from the historic war strategy conference at Casablanca, gave a broad and unmistakable warning to Hitler against a spring offensive in the direction of Turkey.

On the return trip Churchill stopped off at the British island of Cyprus near the Turkish coast to address a gathering of "leading personalities" and to inspect the garrison at Nicosia.

Borrowing a phrase from President Roosevelt, he assured his listeners there that the United Nations "are strong and they will march forward from strength to strength until unconditional surrender is extorted from those who have laid the world in havoc and ruin."

He declared that the United Nations represent "incomparably the strongest group of human beings ever marshaled in arms in the whole history of the world."

"I am glad to tell you," he said, "that our relations with the Turks are of the most friendly character. Their views are very much like our own and we intend to help them in every way in our power."

The British and Turkish leaders, accompanied by military and political advisers, discussed in three meetings Saturday and Sunday the entire European situation, giving particular attention to "those regions in which Turkey is directly interested," the British communiqué said.

These regions include the Nazi-dominated state of Bulgaria on Turkey's northern border, where Hitler frequently has been reported building up an army, and the Greek and occupied countries of Greece and Yugoslavia.

Turkey, strong on determination, but weak on the kind of equipment needed to fight a modern invasion, has been standing fully mobilized at one of Europe's hottest corners for months. President Inonu has held his nation rigidly on a neutral path, although the relation to Britain is more one of "benevolent neutrality."

"Agreement was reached," it was announced "on the manner in which Great Britain and the United States would be able to help Turkey materially to consolidate her own general defensive security and conversations on that subject took place between Turkish and British military leaders."

The meetings were held on a special railway siding near Adana, a historic town in southern Turkey only a few miles from Tarsus, birthplace of the Apostle Paul. Significantly, as Churchill's plane—a Consolidated Liberator bomber—arrived at Adana, a group of Hurricane fighters was being delivered to the Turkish air force.

His first session with President Inonu lasted four hours and 45 minutes. Following a state dinner, they met again until 1 a.m. Sunday. The

Continued on Page Four

## Sen. Caraway to Again Run for High Post

Washington, Feb. 2 (AP)—Senator Hattie W. Caraway will run to succeed herself in 1944, she announced yesterday in a birthday interview.

Her 65th birthday also was the occasion for a tribute to her from the Senate floor by Majority Leader Alben Barkley of Kentucky.

"If Mrs. Caraway were no older than she looks she would not be eligible for membership in the Senate," said Barkley. The Senate's age minimum is 30.

Describing Mrs. Caraway as "an outstanding American woman," Barkley continued:

"I call attention to this birthday because I wish to congratulate the senior senator from Arkansas upon her distinguished service which she and her family have rendered and are rendering to the United States of America."

Senator Caraway, Barkley pointed out, "has two boys, both of whom are at this hour in the service, wearing the uniform of their country."

## To Call Family Men by April 1, in New Order

—Washington  
Washington, Feb. 2 (AP)—War Manpower Commissioner Paul V. McNutt told the House military affairs committee today that "by the end of this year 10 out of every 14 of the able-bodied men between 18 and 38 will be in the armed services."

McNutt made the statement during discussion of the college training program being worked out for the armed services.

In reply to questions of committee members he stipulated that the men in that age group would be serving "as fighting men" by the end of this year.

He explained that his figures included only "those who can pass the physical requirements of the armed services."

"Do you mean that three-fourths of the able-bodied men between 18 and 38 will be in the Army or the Navy?" asked Representative Brooks (D-La.).

"Yes, Sir," McNutt replied.

By CHLES MALONEY  
Washington, Feb. 2 (AP)—Dependency, draft deferment—even for men with children—will be wiped out for countless thousands under a new order issued by the War Manpower Commission's Selective Service bureau today to take effect April 1.

Designed to impel transfer of draft eligibles from non-essential to essential work, the order—departing completely from any issued heretofore—sets up a list of activities and job occupations which are to be "non-deferrable," regardless of dependents, after April 1.

Although Selective Service boards were instructed to start on that date reconsidering the status of "non-deferrables," workers in that classification will be given an additional 30 days to find essential positions providing that they have registered with the U. S. Employment service for a job transfer.

The list, which WMC Chairman Paul V. McNutt called "just a beginning" in a broad hint that dependency deferments are being narrowed generally to relieve labor shortages in war industries, covers:

1. All job occupations in 19 manufacturing, eight wholesale and retail trade, and nine service activities.

2. Twenty-nine job occupations—non-deferrable regardless of the activity in which they are

Continued on Page Four

## School Offers Income, Victory Tax Course

Superintendent of Schools James H. Jones announced today the completion of plans for the two-weeks short unit course in Income and Victory Taxes, which is being sponsored jointly as a community service, by the high school and the State Department of Vocational Education.

The services of Lyle Brown, Presiding Attorney, of Hope, have been secured to conduct the classes. In addition to practical legal experience in tax matters, Mr. Brown, before entering the practice of law several years ago, was assistant in the School of Government at Southern Methodist University and was assistant Professor of History and Government in Henderson State Teachers College.

The first meeting will be held at the High School Wednesday night, February 3, at 7:30 p. m. Classes will run from seven thirty to nine thirty p. m. The other three class periods will be fixed according to the convenience of those reporting for the first meeting. All interested Hempstead County citizens are urged to attend.

By the Associated Press  
Backfire Damage  
Bedford, Ind.—Houses and stores of the little community of Avoca were the best-ventilated in the country today.

Residents first thought an earthquake had struck when windows shattered without warning during a thunderstorm.

Natives said they heard a particularly ominous peal of thunder, and then everything got quiet again. And suddenly, in the silence, windows broke all over town.

No other damage was reported.

Life-Is-Real Dept.  
Portland, Ore.—Police reports confirm the story.

The young man was so agitated his girl friend that he bit a chunk from a beer glass.

Then he ran out to lay his neck on a street car rail.

## Two Presidents Ride in Jeep



President Roosevelt and President Vargha, behind Roosevelt, set out in a jeep to inspect the armed forces of the two American Republics.

## Americans Accomplish Raid on Nazi Positions in Tunisia, Withdraw

By WES GALL GHER

Allied Headquarters in North Africa, Feb. 2 (AP)—Under an umbrella of fighter planes, American troops striking toward the coast in southern Tunisia drove the Germans out of the village of Sened yesterday and then withdrew after accomplishing their mission, it was announced today.

After smashing into Sened, west of Maknassy, the Americans repulsed a Nazi counterattack before withdrawing on orders, an Allied spokesman said.

In severe air fighting the Allied airforce shot down 12 German planes over Tunisia. Four American planes were lost.

"Our attack on Sened was purely a raid and we withdrew after accomplishing our purposes," the spokesman said.

American fighters and bombers operating in close support of the attacking infantry and hammering Tunis harbor, vital Axis supply base, shot down 12 German fighters.

Both Allied and Axis forces tried jobs at each other's defenses in the region southwest of Pont du Fahs and at the strategic Faid Pass.

The spokesman, describing the raid on Sened, said that the American columns which had come out from Gafsa established liaison with a force driving south from Sidi Bouzid toward Maknassy and then retired after accomplishing its purpose.

"There is no doubt that we got the best of the enemy and accomplished what we set out to do," the spokesman added.

In the north an assault by an American combat team on Germans in Faid continued but large German reinforcements beat back all attacks, the spokesman said.

The spokesman described Faid Pass as a place of tremendous importance and it is apparent that the Germans plan to hold it.

"Farther to the north, the Brit-

ish smashed a German attack southwest from Pont du Fahs toward Robaa, capturing 45 Germans including two officers and inflicting heavy casualties. Later there was British counterattacks," the spokesman said.

The Americans captured Sened about 2 p. m. yesterday. As they approached the village a force of 24 German Junkers 87's supported by from 12 to 15 fighters came out, only to be met by an American group of P-49's which was less than one third the size of the attackers.

"The P-49's dived on the Ju-87's and broke up the attack before it started, shot down three JU-87's, and damaged seven more," an airforce spokesman said. "We lost three P-49's in this fighting."

During the day American P-49's

Continued on Page Four

Builds Ships After  
Naval Rejection

Bayonne, N. J. (AP)—Once rejected by the United States Navy because of a slight physical imperfection, Gregory Perend turned to building ships instead.

Between August and December in 1942, Ferend built the yards of the Marine Maintenance Corp. in Bayonne and simultaneously built four coastwise tankers.

A native of Cefalonia in the Ionian Islands, Ferend came to the United States in 1916 at the age of 19, worked at odd jobs, and in 1931 during the depression began operating the S. S. Sword Steamship Line with one vessel. In addition to his shipbuilding company, he still operated the Sword Line (now with six ships) and acts as time charter agent and general agent for the War Shipping Administration.

The amendment adopted yesterday would have excluded Chinese from provisions of the bill and applied it to Japanese and German aliens. Sen. C. E. Ragsdale, Stuttgart, author of the bill, said this Sen. C. E. Ragsdale, Stuttgart, author of the bill, said this

Sen. C. E. Ragsdale, Stuttgart, author of the bill, said this would destroy its constitutionality.

As passed by the Senate the bill would prohibit all aliens not eligible for citizenship from holding property or guardian rights in Arkansas. Ragsdale said this would prevent Chinese from acquiring property in the future but since it was not retrospective it would not interfere with rights of Chinese now living in Arkansas.

Arguing to retain the House amendment, Rep. Fred Hedges, St. Francis (county), said representatives of the Chinese government in this country had written House members asking that the bill be defeated.

Rep. R. L. Wright (Clark) introduced a bill to require a four-day waiting period before issuance of a marriage license. He said he would seek its adoption if another measure requiring advance physical examinations was defeated.

The efficiency committee appointed former Rep. Pat Robinson of Lafayette county secretary to Speaker R. W. Griffith succeeding R. T. Mitchell, Little Rock.

Crash Landing  
Wichita Falls, Tex. Wichita Falls was blacked out for 12 minutes.

A large owl lit—fatally—in high voltage equipment at the electric plant.

## Bulletins

KING PRAYS FOR PEACE

Lisbon, Feb. 2 (AP)—King Mihai of Rumania in a proclamation to his people Jan. 1 withdrew any word of appreciation for Rumania's Axis allies and had no reproach for their enemies, it was disclosed here today. The 21-year-old king gave a prayer for peace.

MUST HARVEST OWN CROP  
London, Feb. 2 (AP)—The farmers of Great Britain were warned today that for "obvious" reasons they could expect no help from the country's soldiers in harvesting their crops next summer.

LORIENT HIT HEAVILY  
London, Feb. 2 (AP)—Aerial reconnaissance reveals that terrific damage has been done to the German U-boat base at Lorient in France by American and British bombing attacks, the air ministry news service announced today.

THINK TOUR INCOMPLETE  
London, Feb. 2 (AP)—The Morning Herald said editorially today that "it is a pity" that Secretary of Navy Knox was unable to include Australia in his tour of the Pacific.

"Secretary Knox could have been informed first hand of the needs and the hopes of the southwest Pacific," the newspaper said.

TWO JAP SHIPS SUNK  
Chungking, Feb. 2 (AP)—The official Central Daily News said in a dispatch today that two Japanese warships were damaged and several rice-laden ships sunk Jan. 11 in an attack by Allied submarines about 40 miles off Shanghai.

The two damaged warships were forced to return to Shanghai for repairs, it was reported.

Alien Bill to  
Apply Only to  
Germans, Japs

Little Rock, Feb. 2 (AP) Moving to restore constitutionality of the measure, the House today rescinded its pro-Chinese amendment to the Ragsdale Alien property restriction bill.

The amendment adopted yesterday would have excluded Chinese from provisions of the bill and applied it to Japanese and German aliens. Sen. C. E. Ragsdale, Stuttgart, author of the bill, said this

Sen. C. E. Ragsdale, Stuttgart, author of the bill, said this would destroy its constitutionality.

As passed by the Senate the bill would prohibit all aliens not eligible for citizenship from holding property or guardian rights in Arkansas. Ragsdale said this would prevent Chinese from acquiring property in the future but since it was not retrospective it would not interfere with rights of Chinese now living in Arkansas.

Arguing to retain the House amendment, Rep. Fred Hedges, St. Francis (county), said representatives of the Chinese government in this country had written House members asking that the bill be defeated.

Rep. R. L. Wright (Clark) introduced a bill to require a four-day waiting period before issuance of a marriage license. He said he would seek its adoption if another measure requiring advance physical examinations was defeated.

The efficiency committee appointed former Rep. Pat Robinson of Lafayette county secretary to Speaker R. W. Griffith succeeding R. T. Mitchell, Little Rock.

## Take Zernovoy 40 Miles From Key Don Point

—Europe

By HENRY C. CASSIDY  
Moscow, Feb. 2 (AP)—Red Army troops have pushed one wedge of their arc around Rostov to within less than 40 miles of the city with the capture of Zernovoy, and are developing new thrusts against Kursk, Kharkov and Krasnodar. Soviet authorities indicated today.

(The Russian noon communiqué, as recorded in London by the Soviet radio monitor, said that more towns were taken in advances west of Voronezh by the army that is aiming for Kursk, and that stubborn German resistance on the southern front had been borne, with the Axis troops retreating. More towns were reported taken in that area.

(The war bulletin related that confirmation of a German prisoner's story told Jan. 24 was obtained when the Russians entered the town of Kockelovka and found there the bodies of Hungarian army officers.

(The prisoner had said that 40 Hungarians were shot on the order of Lieut. Col. Lentz, of a German division, when they tried to surrender last month.)

Armies in the western Caucasus were reporting closing in on Krasnodar, one of the two main German bases left in the area—the naval base of Novorossisk on the Black Sea coast is the other. Another Caucasus column drove up the railroad from Salsk through Mechetinskaya and into the towns of Zernovoy and Verbyud, on the road to Rostov, the Russians announced.

Krasnodar is a rail junction on the Kuban river, a station on the main Stalingrad-Novorossisk railway.

The pincers action on Krasnodar found one Russian column pushing southwest along the railroad from Tikhoretsk to within 50 miles northeast of Krasnodar at Vyselki, another within 37 miles of their goal at Ust-Labinskaya; and a third within 30 miles of the city, as it spread up from the Maikop oil fields, the Russians said.

It was estimated that the Germans had some 200,000 men in the area and the capture of Krasnodar would isolate the Germans based at Novorossisk.

Other columns in the arc around Rostov lay in the lower Don, Sal and Manyk valleys and on the railroad to the north of Rostov.

The advance from the southwest put the German position at Rostov in a most difficult situation. It was held here, with few natural obstacles to aid in the battle. They were already under heavy pressure from the Russians along the Sal river to the Northeast.

The last remotely favorable defensive position left the Germans southeast of Rostov appeared to be at the Kagalnik river, just north-west of Mechetinskaya and Zernovoy. The river is not frozen and this fact would work against an attacking force.

MacArthur  
Cables Thanks  
to Legislature

Little Rock, Feb. 2 (AP)—General Douglas MacArthur, from his Southwest Pacific headquarters, has cabled the Arkansas legislature that a birthday greeting from his native state had "given me a new stimulus in the bloody atmosphere of this bitter front."

The birthday greeting, following a public ceremony last week, was sent by Senate Secretary I. Moore on authority of a resolution by Sen. W. L. Ward, Marianna.

"The birthday tribute of Arkansas has moved me deeply," the United Nations commander replied in a message to Moore. "It is one of those rare gestures from home which touches the core of the heart, cardinal and guiding principle of my life has been to discharge worthily my dual responsibility as a citizen of the United States, and of the great state of Arkansas. The high distinction of your honor, therefore, has given me a new stimulus the more powerful because it is so closely interwoven with pride in my native state, and the more lasting because of the intimate loyal ties which bind me to every citizen of the state."

"To the governor, to Sen. Ward of Lee county, to the members of the general assembly, and to you, sir, my warm personal regards."

The first United States mint was established on April 2, 1792.



# Hope Star

Published weekly afternoon by Star Publishing Co., Inc., 121 N. Main St., Hope, Ark. (C. E. Palmer and A. J. Washburn, Owners; C. E. Palmer, Editor and Publisher; A. J. Washburn, Editor and Publisher.) Entered as second class matter of the Post Office at Hope, Arkansas, under the name of Star Publishing Co., Inc., March 3, 1927. (Post Office at Hope, Arkansas, Post Office No. 100.)

Subscription Rates: (Always Payable in Advance) By city carrier, per week 15c; by mail, per month \$4.50; by mail, per year \$50.00. Single copies, 10c. Subscriptions outside the United States, \$6.00 per year; else, \$5.00.

Member of The Associated Press: The Hope Star is a member of the Associated Press, and is entitled to the use of the name of the Associated Press in its publications. It is not responsible for the content of any news items published herein.

National Advertising Representatives: Atlanta: Balfanz, Inc.; Memphis: Tenn. Star; Chicago: Chicago Star; Dallas: Dallas Morning News; Detroit: Detroit Free Press; Kansas City: Kansas City Star; Los Angeles: Los Angeles Times; Miami: Miami Herald; New York: New York Times; Philadelphia: Philadelphia Evening Bulletin; St. Louis: St. Louis Post-Dispatch; Washington: Washington Post.

Charges on Transfers, Etc.: Charges will be made for transfers, changes of address, and other matters. Commercial newspapers held to this policy in the news columns to protect their readers from a change of space-taking responsibility. The Star disclaims responsibility for the safe-keeping or return of any unsolicited manuscripts.

# Hollywood

By ROBBIN COONS  
Wide World Features Writer

Hollywood. — We want you to know today Miss Martha O'Driscoll, a sweetheart of a girl who nearly fished herself into premature old age.

Martha is blonde, blue-eyed, and bears a nice resemblance to Martha O'Driscoll and no other blonde in pictures. That makes her practically unique. She's cherry, wholesome as freshly churned butter, and attractive. She's also 20, but "Some people don't believe it," she says. "I tell them I'll be 21 in a couple of months, and they look at me and I can see them figuring in their heads and thinking 'H-m-m, she was 18 back in 1935.'"

Martha's story goes back to that summer vacation in Hollywood — in 1935 — when she decided to crash pictures. It wasn't new idea. She'd had it all her life, which was then in its 13th year. When the family left Tulsa, Okla., for Phoenix, Ariz., Martha had taken up dancing. So here she was in Hollywood and she read an ad for dancers at Metro. She went out, and was the first girl accepted. When they asked her how old she was, she thought fast and said "Sixteen." They groaned. "We need you but you can't work as a dancer unless you're 18. If you'd said you were 18, well—" Next day somebody called her

up and said, "How old did you say you were?"

"Eighteen," said Martha glibly.

So she danced. Pretty soon she was going to school on the sets, and then she was "in pictures" for good. She has never yet missed out on a part for which she has been tested. She has never missed making friends of the people who meet her. It's one of her best assets.

Recently she came back from location at Texas A. and M. College — she's in "We've Never Been Licked," the movie glorifying the Aggies' contributions to the fighting services — and the press agent declares she acquired 7,000 new sweethearts, that being the number of Aggie cadets.

I can believe it. She's such a sweetheart of a kid herself.

# Today in Congress

By The Associated Press  
Senate

In recess until Thursday. Appropriations subcommittee calls Secretary Wickard in manpower inquiry (9:30 a.m. Central War Time).

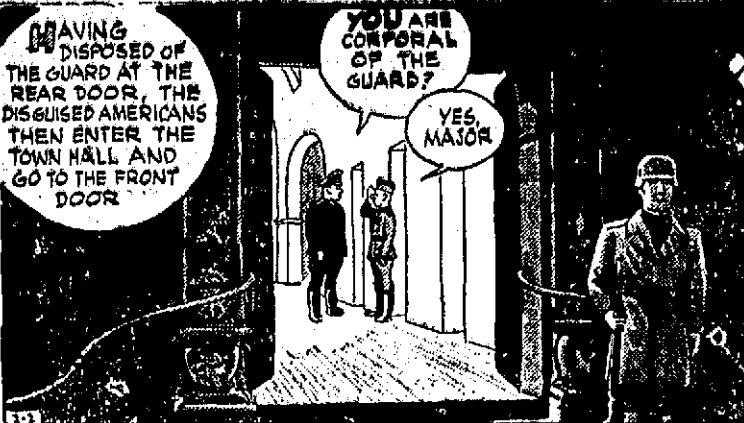
House

Considers treasury-postoffice appropriation bills (meets 11 a.m.). Military Committee calls Paul V. McNutt in manpower study (9:30). Foreign Affairs committee resumes lend-lease hearings (9). Ways and Means committee begins pay-as-you-go tax hearings (9). Interstate committee studies changes in aviation laws (9).

Elsewhere

White House — President Roosevelt holds press conference (9:30).

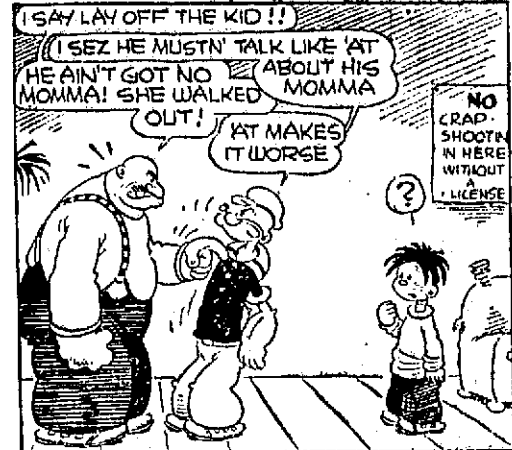
# Wash Tubbs



# Sorry, Corporal



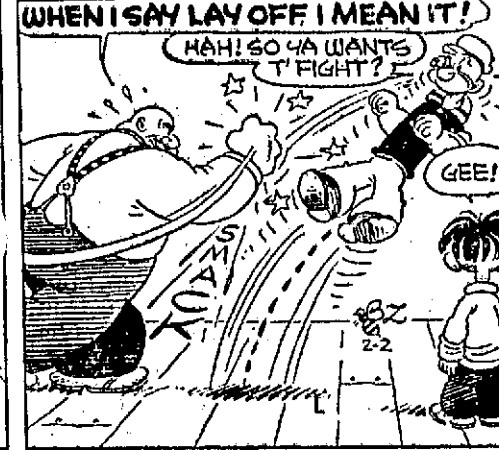
# Popeye



# "Words With a Punch"



# Thimble Theater



# Political Announcements

The Star is authorized to announce the following as candidates subject to the action of the Democratic City Primary Elections: Presidential February 18; and Run-Off March 4, 1943:

For Mayor—  
ALBERT GRAVES  
E. P. YOUNG  
W. S. ATKINS

# Classified

Ads must be in office day before publication.

All Want Ads cash in advance. Not taken over the phone.

One time—2c word, minimum 30c  
Five times—5c word, minimum 75c  
Three times—3 1/2c word, minimum 50c  
One month—18c word, minimum \$2.70

Rates are for continuous insertions only. THE MORE YOU TELL THE QUICKER YOU SELL.

# For Sale

JOHNSON GRASS HAY. THIRTY to forty cents per bale at barn, nine miles north of Hope on Temporary 2nd highway. C. C. (Tobe) Faulkner. 26-6tp

SEVERAL TONS OF HEATING coal. Nut size. P. A. Lewis Motor Co. Phone 87. 26-6tp

SOAP GREASE AT 8 CENTS PER pound. Patrick's Barbecue, South Hazel St. 29-6tp

MIXED LESPEDEZA HAY AND pure pedigree Stonewell 2-B cotton seed. 2 mules and one cultivator. Want 2 sharecroppers. See Roy Burke, Route 3. 29-3tp

ALFALFA, LESPEDEZA AND Johnson grass hay. Also cotton seed. D. P. & L. Stonewell 2-B, Rowden 41-A and Cookers long staple, first year from breeder. See T. S. McDavitt. 30-4tp

MODEL A FORD, TUDOR Sedan. Cash \$75. See Newt Pentecost, Day phone 481 and night phone 215-W. 2-3tp

MOTORCYCLE, 41 MODEL, Harley Davidson 45. Good tires. See David Davis, 1002 East Third St. 2-6tp

1940 FORD PICK-UP, WITH 5 good tires and in first-class condition. Inquire White & Co., Fulton. 2-3tp

# For Rent

CLOSE IN. SMALL NEWLY FURNISHED modern apartment. Beauty rest mattress. Continuous hot water. Private entrance. All bills paid. See Tom Carrel. 26-4tp

TWO ROOM FURNISHED APARTMENT. New inner-spring mattress. Bath. No children. Mrs. Frank Hutchens, 712 East Division. 2-3tp

ROOM HOUSE AND ACREAGE. One room residence. Just out of city limits. Off old Fulton highway. Apply at Mrs. Susie Price. 2-3tp

# Notice

MAGAZINE SPECIAL. AMERICAN, Colliers and Woman's Home Companion. All for 14 months, only \$5.00. Saving of \$6.00. Charles Reynerson, City Hall. 26-6tp

# Services Offered

PRACTICAL NURSING FROM 8 a. m. till 5 p. m. See Mrs. B. M. Lamon, 1234 West 4th or write Mrs. B. M. Lamon, 1019 West 4th. Hope, Arkansas. 27-6tp

# Lost

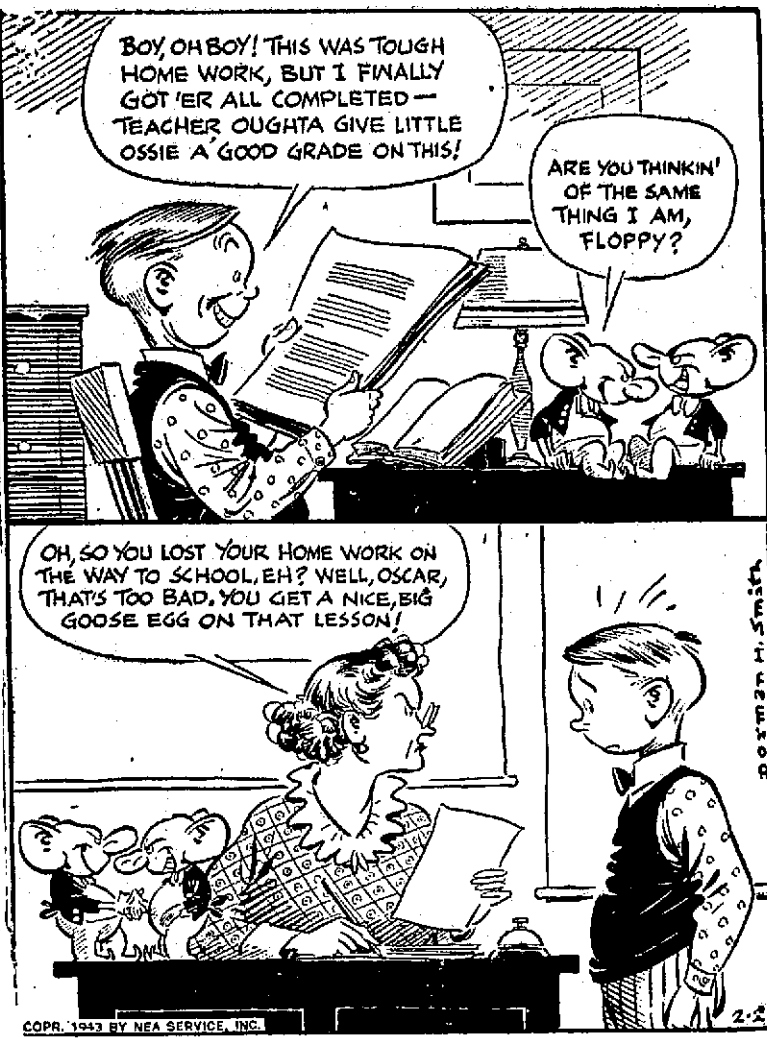
SMALL JEWELLED TOPAZ Bracelet. Reward. Merriam Taylor, Phone 598-M, 517 West 4th Street. 30-3tp

PAIR OF TRANSPARENT SHELL-rimmed glasses. About January 1. In soft blue leather case. Liberal reward. Return to Hope Star. 1-3tp

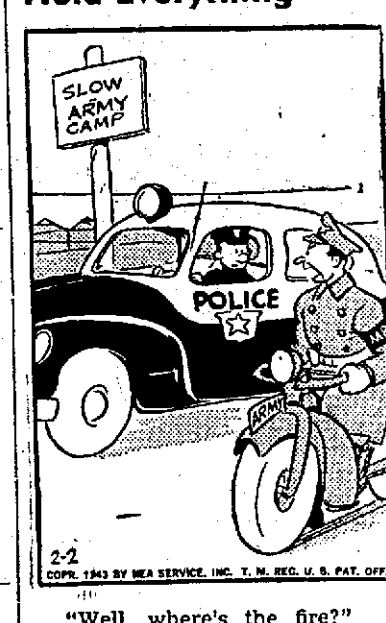
# Wanted

FIVE SHARE CROPPERS—white or colored. W. H. Burke, Hope, Ark. 1-3tp

# The Gremlins

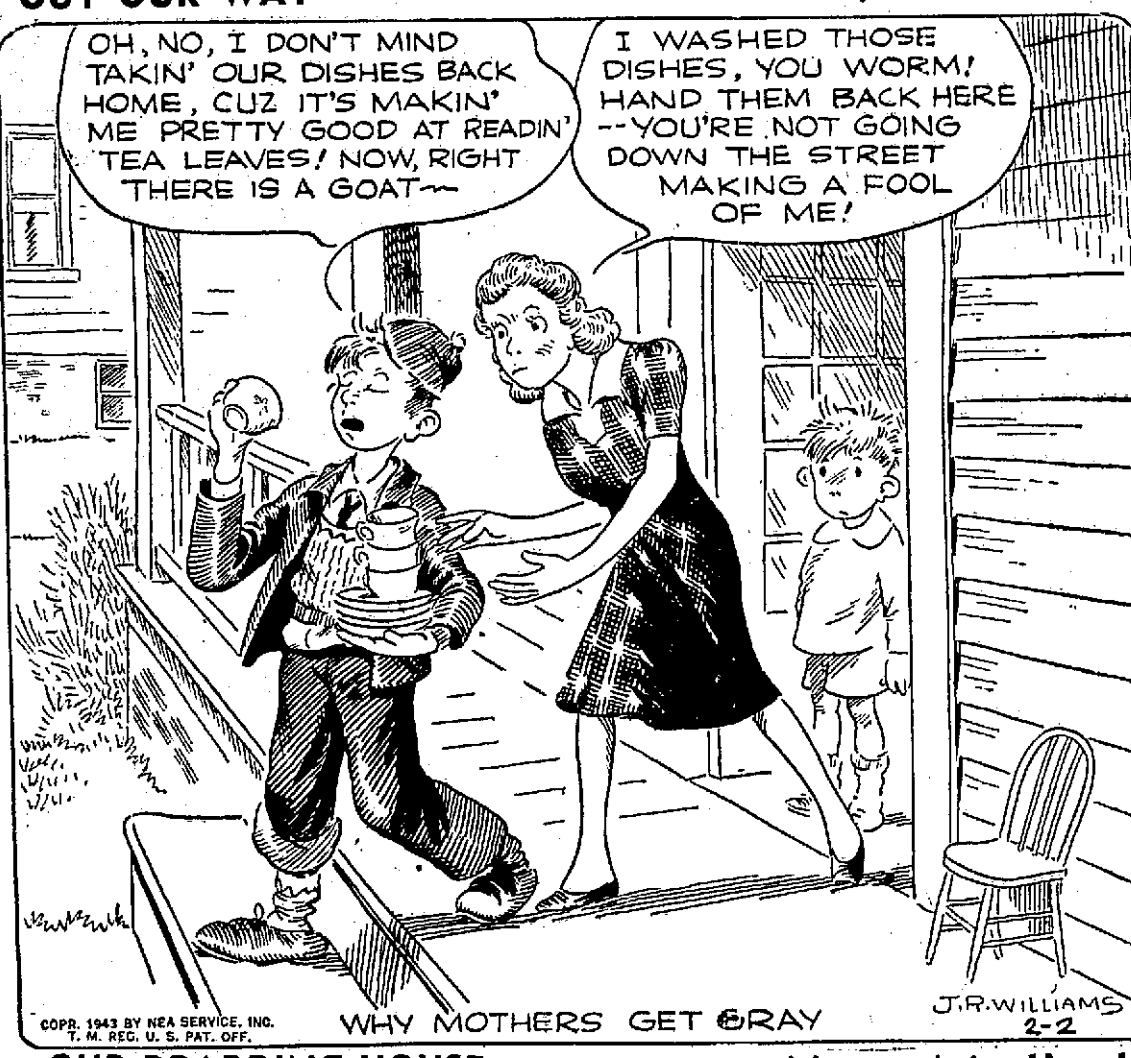


# Hold Everything



"Well, where's the fire?"

# OUT OUR WAY



By J. R. Williams

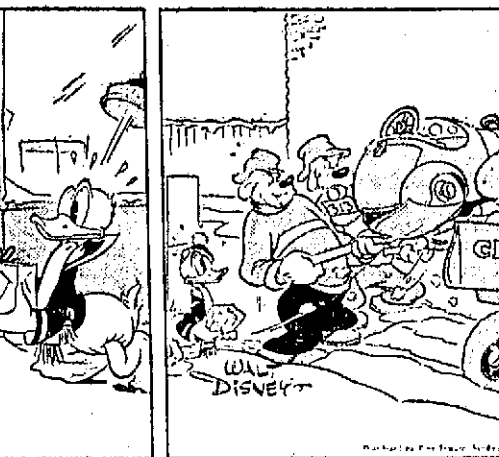
# OUR BOARDING HOUSE with ... Major Hoople



# Donald Duck



# Just Another Pedestrian



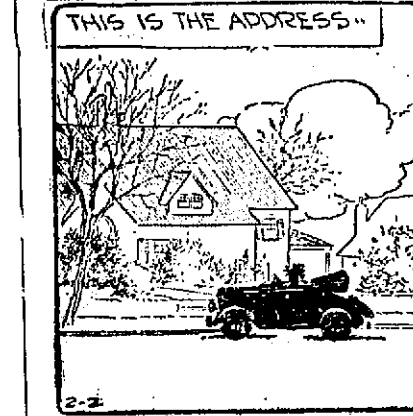
# Blondie



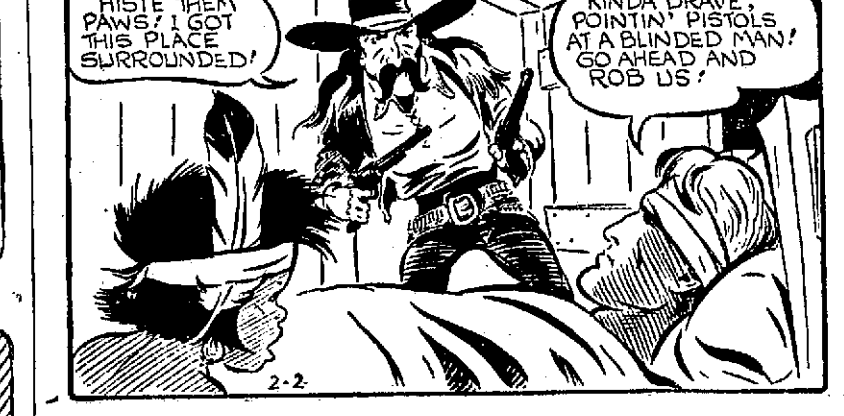
# It's the Indian in His Squaw!



# Boots and Her Buddies



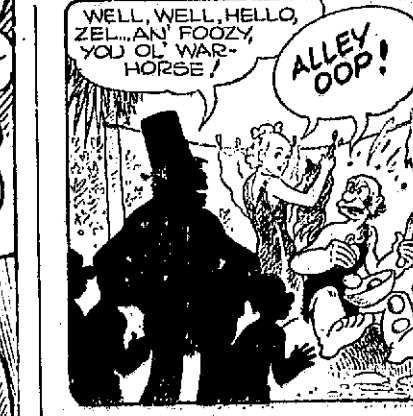
# Red Ryder



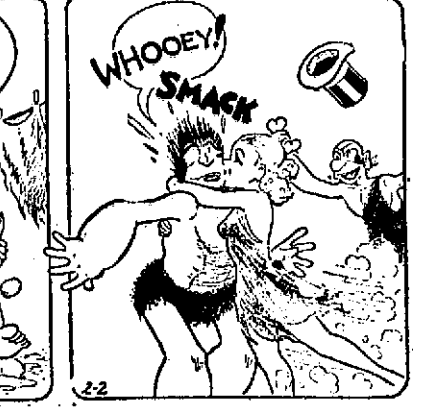
# Surprise



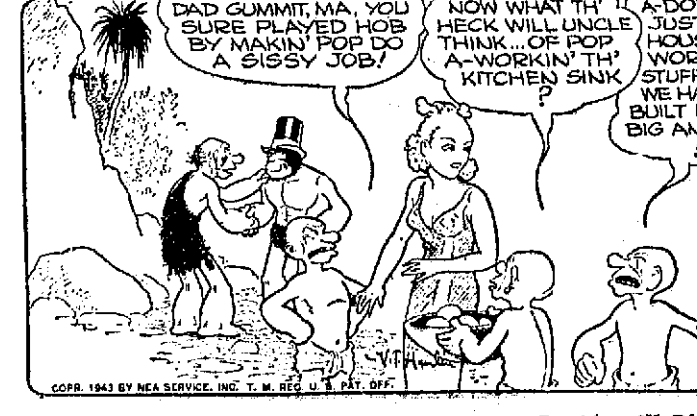
# Alley Oop



# Yeah, What's the Idea?



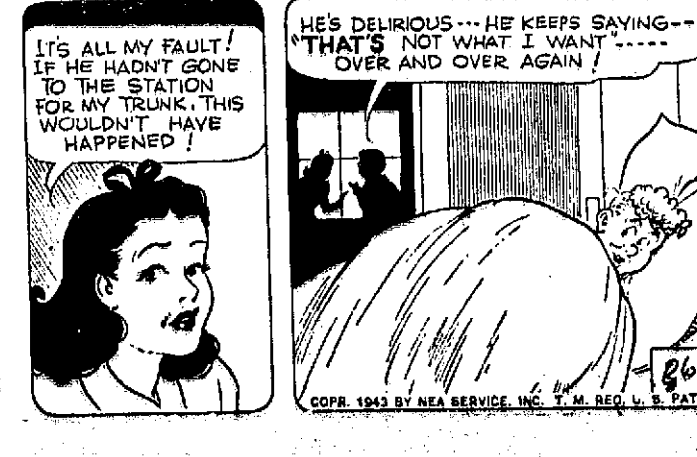
# By Fred Harman



# Freckles and His Friends



# Errand of Mercy





# Social and Personal

Daisy Dorothy Heard, Editor  
Phone 768 Between 8 a. m. and 4 p. m.

## Social Calendar

**Tuesday, February 2nd**  
The Wesleyan Guild of the First Methodist church will be entertained at dinner by members of a Baptist church circle, the Baptist dining room, 7 o'clock.

**Wednesday, February 3rd**  
The Choral club of the Friday Music club will meet at the home of Mrs. Garrett Story for practice, 2 o'clock.

**Thursday, February 4th**  
A meeting of the Pat. Cleburne chapter of the United Daughters of the Confederacy will be held at the home of Mrs. W. C. Allison with Mrs. Fanny Garrett, co-hostess, 3 o'clock.

**Mrs. Formby is Hostess at Dinner Party**  
In honor of several young men who are departing Wednesday for the armed forces, Mrs. F. Formby entertained with a dinner party at her home last evening.

A military theme was observed in the decorations. White candles tied with red, white and blue bows flanked the central ornament on the table. The chosen motif was further carried out in the miniature soldiers and sailors holding place cards for the following:

Miss Mary Lee Rider, Charles Brakefield, Miss Roxie Jane Sutton, Cecil O'Steen, Miss Roby Joyce Formby, and Fred Murray.

**Mrs. B. W. Edwards and Others**  
Host W. S. C. Circle 2 of the Women's Society of Christian Service of the First Methodist church were entertained by Mrs. B. W. Edwards, Mrs. Leland Warkack, Mrs. Sam Warkack, and Mrs. C. A. Williams at the home of the former Monday afternoon.

The president, Mrs. W. C. Miller, presided at the business session. Following the singing of "Hark the Voice of Jesus Calling", Mrs. Miller read "The Call of the King" closing with a prayer.

It was announced that the March meeting will be held at the home of Mrs. John P. Cox with Mrs. W. Brinkfield as associate hostess.

Mrs. H. O. Kyler, president of the W. S. C. S., was welcomed as a guest. She talked on the spirit of cooperation among circle members.

Mrs. Henry Hill asked all circle members to make plans to do volunteer work at the Production Rooms Friday, February 12.

In the program following, Mrs. W. Brinkfield presented the meditation on "Lydia, the First Businesswoman", Christian responsibility for a just and ending peace was well discussed by Mrs. R. T. White.

Mrs. John Arnold closed the program with "Less We Become Encircled".

During the social hour the hostesses served cake and coffee.

**Baptist Circle to Host to Other Church Circles**  
Members of the Young Business

**TOPS FOR YOUR HAIR**  
Smooth it, add lustre—style, with fragrant dressing—only 25c.

**MOROLINE TONIC**

Women's circles of the First Baptist church will be hostesses to members of the Business Women's circles of other churches of the city at the church dining room at 7 o'clock.

In accordance with the annual custom, supper will be served, followed by a social hour.

## Coming and Going

Mr. and Mrs. Robert Tucker and son, Robert, have returned to their home in Shreveport after a ten day visit with Mr. and Mrs. P. H. Webb.

Mrs. Harry Phipps had as weekend guests Mr. and Mrs. Guy Carpenter of Texarkana.

Mrs. R. R. Forster and son, who have been guests of Mr. and Mrs. L. W. Young, returned this morning to their home in Shreveport. They were accompanied by Mrs. Alston Forster.

Mrs. R. G. Byers, acting project engineer of real estate office of U. S. Engineers at Hempstead court-house, has been transferred to Dallas, Texas. He left Monday.

Mr. and Mrs. P. H. Webb have as a house guest, Mrs. Webb's father, W. B. Moore of Gurdon.

C. W. Edwards, son of Mr. and Mrs. Edgar Edwards of Blevins, visited his parents last week en route to Santa Anna, Calif., where he will take basic training in the U. S. Army Air Corps. He has been in the army for two years stationed at Dutch Harbor and in Alaska.

## Mrs. Ada King Dies Monday at Shreveport

Mrs. Ada King, 55, wife of Amos King and resident of Hope, died in a Shreveport hospital last yesterday.

She is survived by her husband, 3 daughters, Mrs. Harold Lawrence of San Marcos, Texas; Mrs. T. G. Simmons of Texarkana; Mrs. Doyle Reeves of Hope; a son, Carlton King of U. S. Army; her mother, Mrs. R. R. Cornelius of Fulton, 2 sisters, Mrs. Tom Parks of McKame, Mrs. Silas Poe of Cisco, Texas, a brother, Paul Cornelius of Fulton and two grandchildren.

Funeral services will be held at 10:30 a. m. Thursday at the Methodist church. A short service will be held at 1:30 at McKame with burial in Oak Grove cemetery near Stuttgart.

**Pall Bearers**  
(Active): Louie Keith, George Keith, H. O. Green, Oscar Odell, Gib Lewis, Corbin Foster.

Honorary: Henry Hill, R. L. Branch, H. A. Lawrence, Greenville, Texas; Dr. H. G. Heller, Dr. Don Smith, O. A. Graves, John Ridgill, G. E. Reeves, Bodcaw; R. L. Shaw, Houston, Texas; G. A. Hobbs, J. E. Hobbs, Lamar Cox, Chas. Coleman, Lewisville; Dr. C. H. Hill, West Monroe, La.; C. C.

## Defense Seems Thing of Past in Basketball

By ART EDSON  
Kansas City, Feb. 2 —(P)— You would never guess from peering at the scores — Great Lakes 92, Missouri 45 — that both coaches involved yearn for the basketball days when two points were an even instead of another quick flick by a scorekeeper skipping along in his rapid calculator.

It's natural, of course, that Coach George Edwards, would think that this shouldn't happen to a dog, let alone a reasonably competent Missouri Tiger. But why should Coach Paul Hinkle of Great Lakes fret if Missouri gets 45 points — as long as his team showers in twice as many?

Hinkle, one time Butler University coach, belongs to that almost extinct school that believes a basketball team should have a couple of guards around, not just five feverish forwards.

Just what is he, or the opposition, going to do when the sailors persist in hitting eight of their first ten pokes at the basket, as they did against Missouri Friday night?

Edwards used to have a theory that is his team could score 35 points a game he would have a winner. He had discarded it long before Great Lakes had riddled it with 92 points.

"The kids we get nowadays," says Edwards sadly, "don't even think about defense. All they want to do is shoot."

Edwards isn't too discouraged. He thinks the pendulum eventually will swing back a bit, and that defense will regain its respectability.

Hinkle isn't so sure. In beating Kansas, 47 - 41, Saturday night in their second game, the sailors led by four points with a couple of minutes of go. The strategy called for keep - away tactics.

But Great Lakes' Bob Davies ignored the play-it-safe advice. He melted through the Kansas club, deftly flipped in the clincher.

Hinkle stared aghast as Davies started his gamble. When the ball dropped in, he slumped in his chair with the bewildered look of a man who puts a quarter in a slot-machine to shoot the evils of gambling — and hits the jackpot.

Lawrence, DeKalb, Texas; R. B. Williams, Greenville, Texas; W. B. Simmons, Texarkana; H. A. Simmons, Texarkana; Dr. Colquitt, Sun Flower, Miss.; Arthur Parks, Stamps; Jim Reeves, Stamps; Bob Stephens, Stamps; J. E. Spencer, Cisco, Texas; Paul Poe, Cisco, Texas; J. T. Poe, Carbon, Texas, and Brandy Joe, Carbon, Texas.

## SPORTS ROUNDUP

New York, Feb. 2 —(P)— The Yankees' sale of Gerry Priddy the other day brings up the fact that those red-hot minor league fielding combinations usually turn out to have been warmed only on one side. . . . Norfolk and Kansas City, you remember, Priddy and Scout, or Rizzuto looked like a perfect pair. But Priddy never could make the grade with the Yankees — not while Joe Gordon was around. . . . Ray Mack and Lou Boudreau have stood up pretty well in the Cleveland infield, but Mack hasn't been able to hold his manager's pace the way he did at Buffalo. . . . Going further back, Lynn Larry, who last of a good many seasons in the Yankees' infield, came up paired with Jimmy Reese, who didn't. . . . and in 1901 Rochester sent seven players to various major league clubs at once and, as nearly as we can find from the A. Records, Ed Phelps was the only one who stuck for more than three or four seasons.

**Today's Guest Star**  
James E. Wray, St. Louis Post-Dispatch: "The Dodgers are seeking a new emblem for their uniforms. . . . How about the branch of a tree with Rickey crawling out toward the end?"

**One-Minute Sports Page**  
Although it's nearly two weeks until the Notre Dame-N.Y.U. basketball game, the garden is only 1,000 short of a sellout for that evening. . . . That wasn't a national hockey league record when the Canadians scored three goals in 37 seconds against Detroit Sunday. . . . Statisticians found the Montreal Maroons made three in 24 seconds in 1932. . . . The \$16,000 Fox stake for two year-old pacers, which was raced at Saratoga's harness meeting last year, has been awarded to the town of Greenville, Ohio, for 1943. Greenville is halfway between Indianapolis, former site of the Fox, and Columbus, O. . . . Uncle Ed Diddle, coach of the red-hot western Kentucky basketball team, claims he doesn't have any trouble about his boys breaking training. . . . "Why, only smokes," he says, "and the rest got together and promised to beat the tar out of him if he didn't stop."

**Holdout**  
When General Manager Jack Zeller of the Tigers sent a contract to Bob Hogue, rookie pitcher from Winston - Salem, N. C., he may have expected the kid to ask for more dough, but Jack didn't expect the answer he got: "The contract arrived and I was delighted with the terms, but I won't be able to play with the Tigers this year. I'm in the Navy now."

**Connie Mack to Eliminate Bonus**  
Philadelphia, Feb. 2 —(P)— Connie Mack, 80-year-old manager of the Philadelphia Athletics, began mailing 1943 contracts to his players today and said he had eliminated all bonus clauses.

"There were several such contracts last year, particularly those with Bob Johnson and Dick Siebert," Mack explained. "But so much trouble resulted that I have decided to forget about them this year."

Johnson, reputed to be the highest paid player on the payroll, has notified Mack that he will not play here again unless paid a second bonus which he says is due under a home attendance clause in his 1942 contract.

Mack claims the attendance did not reach the total stipulated and has refused to pay what Johnson demands.

**Sports Mirror**  
By The Associated Press  
Today a Year Ago — National and American leagues decided to hold two all-star games during 1942 baseball season.

Three Years Ago — Melio Bettina, 13, stopped Fred postoli, 170-34, in 12th round of scheduled 15-round fight in New York.

Five Years Ago — Bill De Corvent, widely publicized as school boy football star, entered Northwestern University.



to play with the Tigers this year. I'm in the Navy now."

**Dozen Minor Ball Leagues Plan to Continue Playing**  
New York, Feb. 2 —(P)— This is the month in which the nation's minor leagues must decide whether or not they will undertake to play ball this season and a checkup today showed that approximately a dozen are likely to open.

The deadline for their decisions is March 1, when guarantees must be posted with the National Association of Professional Baseball Leagues and to this end several league meetings are scheduled in the next two or three weeks.

At present all of the top minors, classification or better, seem certain to start with the possible exception of the Texas League, and the outlook for this circuit has seemed more optimistic in recent days.

Before the war struck sports there were 41 minor leagues. A year ago 31 started and 26 finished their seasons. This shrinkage is continuing of course, but thus far has shown no signs of reaching the vanishing point of 1918 when only the international league of all the minors was able to play a complete schedule.

Future government regulations concerning manpower and travel may crush the hopes of many of the doubtful leagues, but for the present baseball leaders are playing out their string.

Only six leagues thus far have given up all hopes of operating. They are the Western Association, Mountain State, Northern and Virginia in the Class "C" bracket and Georgia - Florida and Bi - State in Class "D."

Leagues that are believed certain to start are the International, American Association and Pacific Coast in Class "A"; Southern Association in Class "B"; Canadian-American in Class "A," and the Pony and Wisconsin State Leagues in Class "D."

That is ten for a nucleus and two or more of the remaining eight doubtful loops are almost sure to attempt to operate.

The Texas will meet at Shreveport Feb. 13 and 14 for a decision. Class, Beaumont and Oklahoma City are understood to be facing difficulties. One possibility is that the league might go with fewer than eight members.

In Class "B" the South Atlantic (Sally), Southeastern, Three-1 and Western International all are considered likely to fold.

**Basketball Results**  
By The Associated Press  
East  
Kentucky 66; Columbia 44 - Kentucky 54; Vanderbilt 43 - Alabama 50; Mississippi 40 - Midwest  
Illinois 68; Northwestern 51 - Oklahoma 46; Iowa State 37 - Tennessee 48; Xavier 38 - Kansas State 53; Washburn Uni 24 - Bradley 53; Washington Uni (St. Louis) 42 - Penn 34; Parsons 35 - Drury (Mo.) 70; Tarkio 53 - Missouri Mines 51; Warrensburg 42 - Southwest  
Texas A. and M. 59; Baylor 45 - Abilene Christian 41; Southwest-ern 39 - West  
Washington State 44; Oregon State 35

**Fights Last Night**  
By The Associated Press  
Baltimore — Buddy Walker, 192-12, Columbus, Ohio, outpointed Tony Musto, 200, Chicago (10).  
Washington — Clint Conway, 18, Fort Dix, N. Y., outpointed Corp. Buddy Knox, 198, Bolling Field, (8).  
Chicago — Hubert Hood, 182, Chicago, knocked out Lindy Elliott, 235, New York (2).  
Holyoke, Mass. — Art Dorrell, 152, Tyler, Tex., outpointed Leon Anthony, 154, Gastonia, N. C., (8).  
Newark — Jimmy Canillo, 164, New York, outpointed Pvt. Larry Sealone, 175, Newark (10).  
New York — Marvin Bryant, 153, Dallas, Tex., outpointed Freddie Flores, 157, New York (8).  
Tampa, Fla. — Buddy Scott, 185, Tampa, knocked out Art McCurdy, St. Petersburg, Fla., 181 (2).

**What You Buy With WAR BONDS**  
Fifty-three cents a day (in continental United States) for food for an enlisted man is not much. But multiply that fifty-three cents by millions of men and hundreds of days, and you have a staggering sum in feeding our nation's fighting forces.

Your purchases of War Bonds, even War Stamps, will help feed the boys and men who are fighting to preserve your freedom here at home. Buy War Bonds every payday. Invest at least ten percent of your income in these government securities through a Payroll Savings plan.

U. S. Treasury Department

(To Be Continued)

## Three Brothers of Okay Are Promoted

Three sons of Mr. and Mrs. A. T. Blackwood of Okay have received promotions in the U. S. Army according to information received here today. Oliver Blackwood, stationed in Iowa, has been made a staff sergeant, Otis, with service somewhere in Australia, has been promoted to a sergeant, and Rupert Blackwood, somewhere in Caribbean has advanced to a staff sergeant.

## Legislation to Settle With Thomsen Likely

Little Rock, Feb. 2 —(P)— Special legislation to pay former Head University Football Coach Fred C. Thomsen for the unexpired portion of his three year contract appeared likely today after a Senate committee investigated the matter.

The committee, headed by O. E. Jones of Batesville and formed to look into charges the university was being used politically, was told by Judge Henry S. Yocum, El Dorado, chairman of the trustee's subcommittee handling Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

Sen. E. Frank Williams, Osceola, then announced he would seek legislative authority to pay the approximately \$5,000 which Thomsen would have collected had he remained at the university.

One committee source said a settlement may be suggested whereby the state would pay an amount representing the difference between what Thomsen receives as an army captain and what he would have received from his \$6,000 a year university salary.

University President A. M. Harding also questioned by the committee on its first meeting night, said he thought the school could effectively be removed from politics by a bill complying with amendment 33 freezing it against political use.

It was reported that Thomsen's salary claim, that under present laws the school cannot pay for the unexpired portion of the contract. Thomsen is an army captain now.

## Fouls Clutter Up Cage Game Says Veteran

By HAROLD V. RTLFF  
Dallas, Feb. 2 —(P)— From the double - dribble and hell-bent-for-leather basketball of 30 years ago comes Frank J. Basloe to observe that it's still a grand game, but they've cluttered it up too much with fouls.

Basloe played with and coached the world champions — the globe trotters of Herkimer, N. Y., who beat the Buffalo Germans three games out of four in 1912 to claim the title.

For sixteen years afterward his team toured the country, appearing in more than 1100 games and losing only 46.

"In those days a player almost had to get a strangle hold before the officials would call a foul, and the fans loved it," said the 55-year-old former vaudeville performer who appeared on the same program with W. C. Fields, James Barton, Buster Keaton and Chie Sales. "Now they slow the game down with fouls of every description. The premium on speed is gone."

"The players of my day were tough. We thought nothing of three games in a day and night. We played every night and we had only seven men on the squad. It was Basloe does think there have been some changes for the better. One is permitting the player fouled to try for a free shot instead of one man doing all such shooting for his team. "We used a fellow who just didn't miss and the team with the best goal thrower usually won because scoring was low."

It was rough and tumble but that it was entertaining is attested by the fact that Basloe's team netted \$1,000 a week.

**Elbert N. May Is Made a Sergeant**  
Elbert N. May, son of Mr. and Mrs. E. N. May of Hope has been promoted to a sergeant. It was learned here today. Sgl. May is a member of the military police, stationed at Kansas City.

Tooth decay is the most common disease of mankind.

**To Relieve Misery of COLDS take 666**  
LIQUID, TABLETS, SALVE, NOSE DROPS

**RADIOS**  
New Electromatic 5-Tube Radios 29.95  
Bob Elmore Auto Supply Hope, Ark.

**I Aint Mad at Nobody**  
For seventeen years I have aided employment and business by having thousands of cars and trucks shipped over the railroads into our city.

**E. P. Young A Booster for Hope**  
—Paid political adv.

**"MAKIN'S" SMOKES THAT PAN OUT WONDERFUL!**  
Howard Anderson

THE COOL MILDNESS THAT LETS THROUGH RICH TASTE... PRINCE ALBERT'S GOT IT! P.A. SPINS UP QUICK, NEAT. IT'S CRIMP CUT TO STAY PUT, SWELL IN PIPES, TOO!

70 fine roll-your-own cigarettes in every handy package of Prince Albert

**PRINCE ALBERT THE NATIONAL JOY SMOKE**

BUY WAR BONDS AND STAMPS

U. S. Treasury Department

J. J. Reynolds Tobacco Co., Winston-Salem, N. C.

## Dozen Minor Ball Leagues Plan to Continue Playing

New York, Feb. 2 —(P)— This is the month in which the nation's minor leagues must decide whether or not they will undertake to play ball this season and a checkup today showed that approximately a dozen are likely to open.

The deadline for their decisions is March 1, when guarantees must be posted with the National Association of Professional Baseball Leagues and to this end several league meetings are scheduled in the next two or three weeks.

At present all of the top minors, classification or better, seem certain to start with the possible exception of the Texas League, and the outlook for this circuit has seemed more optimistic in recent days.

Before the war struck sports there were 41 minor leagues. A year ago 31 started and 26 finished their seasons. This shrinkage is continuing of course, but thus far has shown no signs of reaching the vanishing point of 1918 when only the international league of all the minors was able to play a complete schedule.

Future government regulations concerning manpower and travel may crush the hopes of many of the doubtful leagues, but for the present baseball leaders are playing out their string.

Only six leagues thus far have given up all hopes of operating. They are the Western Association, Mountain State, Northern and Virginia in the Class "C" bracket and Georgia - Florida and Bi - State in Class "D."

Leagues that are believed certain to start are the International, American Association and Pacific Coast in Class "A"; Southern Association in Class "B"; Canadian-American in Class "A," and the Pony and Wisconsin State Leagues in Class "D."

That is ten for a nucleus and two or more of the remaining eight doubtful loops are almost sure to attempt to operate.

The Texas will meet at Shreveport Feb. 13 and 14 for a decision. Class, Beaumont and Oklahoma City are understood to be facing difficulties. One possibility is that the league might go with fewer than eight members.

In Class "B" the South Atlantic (Sally), Southeastern, Three-1 and Western International all are considered likely to fold.

**Basketball Results**  
By The Associated Press  
East  
Kentucky 66; Columbia 44 - Kentucky 54; Vanderbilt 43 - Alabama 50; Mississippi 40 - Midwest  
Illinois 68; Northwestern 51 - Oklahoma 46; Iowa State 37 - Tennessee 48; Xavier 38 - Kansas State 53; Washburn Uni 24 - Bradley 53; Washington Uni (St. Louis) 42 - Penn 34; Parsons 35 - Drury (Mo.) 70; Tarkio 53 - Missouri Mines 51; Warrensburg 42 - Southwest  
Texas A. and M. 59; Baylor 45 - Abilene Christian 41; Southwest-ern 39 - West  
Washington State 44; Oregon State 35

**Fights Last Night**  
By The Associated Press  
Baltimore — Buddy Walker, 192-12, Columbus, Ohio, outpointed Tony Musto, 200, Chicago (10).  
Washington — Clint Conway, 18, Fort Dix, N. Y., outpointed Corp. Buddy Knox, 198, Bolling Field, (8).  
Chicago — Hubert Hood, 182, Chicago, knocked out Lindy Elliott, 235, New York (2).  
Holyoke, Mass. — Art Dorrell, 152, Tyler, Tex., outpointed Leon Anthony, 154, Gastonia, N. C., (8).  
Newark — Jimmy Canillo, 164, New York, outpointed Pvt. Larry Sealone, 175, Newark (10).  
New York — Marvin Bryant, 153, Dallas, Tex., outpointed Freddie Flores, 157, New York (8).  
Tampa, Fla. — Buddy Scott, 185, Tampa, knocked out Art McCurdy, St. Petersburg, Fla., 181 (2).

**What You Buy With WAR BONDS**  
Fifty-three cents a day (in continental United States) for food for an enlisted man is not much. But multiply that fifty-three cents by millions of men and hundreds of days, and you have a staggering sum in feeding our nation's fighting forces.

Your purchases of War Bonds, even War Stamps, will help feed the boys and men who are fighting to preserve your freedom here at home. Buy War Bonds every payday. Invest at least ten percent of your income in these government securities through a Payroll Savings plan.

U. S. Treasury Department

(To Be Continued)

**New SAENGER**

Tuesday - Wednesday  
Thursday

**RIOTOUS ROGUES OF RADIO... in a riotous screen riot!**

**EDGAR BERGEN**  
**CHARLIE MCCARTHY**  
**FIBBER MCGEE**  
**AND MOLLY**

**HERE WE GO AGAIN**

with **HAROLD PEARY**  
(The Great Gildersleeve)  
**GINNY SIMMS**

Also  
Everybody's War  
and Donald's Gold Mine

**RIALTO** Starts Today  
BIG DOUBLE FEATURE

— 1 — — 2 —  
Andrew Sisters Ralph Richardson

in "Private Buckaroo" in "The Avengers"



# Conference in Turkey Interpreted As Warning to Hitler.

Analysis of the News by Mackenzie

Editorial Comment Written Today and Moved by Telegraph or Cable.

By GLENN BABB  
When the Casablanca conference disbanded the world was promised some startling sequels. They have followed one another in rapid succession. First President Roosevelt flew to Brazil to discuss with President Vargas measures to make sure that an aggressor could not menace the Americans across the narrow South Atlantic. Prime Minister Churchill turned to the east. There he has just concluded a conference with the president and the military leaders of Turkey, the most strategically placed of the nations remaining neutral, which strengthens a vital link in the cord of steel the United Nations are tightening around Adolf Hitler.

The personnel of the conference at Adana, near the southern frontier where Turkey joins the territories patrolled by the Middle East command, is military character. It was virtually a joint staff meeting, surely one of the most unusual ever held between a belligerent and a neutral. President Inonu was accompanied by his chief of staff and high commanders. The prime minister was supported by the top ranking Army officers of the British empire, the imperial chief of staff, the commander in chief for the Middle East, the commander of the Army or Iraq and Iran.

There is little doubt that while a primary object was the manner in which Great Britain and the United States would be able to help Turkey materially to consolidate her own general defensive security, there was also discussion of joint military action should Turkey be drawn into the war. The extent to which mutual confidence has developed between Turkey and the United Nations by the events of the last three months in emphasized by the reassured readiness of the Allies to share their stores of war supplies with their neutral friend. Doubtless Churchill gave Inonu a comprehensive insight into the decisions of the Casablanca meeting, especially let him know what is to be expected in the eastern Mediterranean area.

The Adana conference also was another stroke in the war of nerves the United Nations are now in a position to wage against the Axis, which for so long held the initiative in that phase of the conflict. Now it is Hitler's turn to worry about the meaning of Churchill's every move. It would not be surprising if Von Papen, the Nazi ambassador who was out skirting while the Churchill was at Adana, were summoned urgently home to interpret this latest one.

The conference illustrates vividly how the Allies' fortunes have risen in the estimation of hard headed neutrals since Rommel was driving

## Market Report

ST. LOUIS LIVESTOCK.

National Stockyards, Ill., Feb. 2 (AP) — (U. S. Dept. Agr.)—Hogs, 14,000; slow; uneven; weights over 170 lbs. opened 10 - 15 lower than average Monday; later bids 25 - 35 lower; lighter weights 35 - 40 lower; sows 25 lower; early sales good and choice 180 - 260 lbs. 15.25 - 40; top 15.40; few 290 lbs. 15.15; 140 - 180 lbs. 14.00 - 63; 100 - 130 lbs. 13.00 - 90; sows 14.65 15.00; stags 15.00 down; quotations based on hard hogs.

Cattle, 4,000; calves, 800; open ing sales of steers about steady on medium and good sorts at 13.75 - 15.50; common sorts down to 11.50; around 50 loads of steers offered; other classes of cattle opening steady and active; medium and good heifers and mixed yearlings 11.50 - 14.00; choice mixed yearlings 15.00; top sausage bulls 25 higher at 15.00; vealers 25 higher; good and choice 16.00; medium and good 13.50 - 14.75; nominal range slaughter steers 11.00 - 18.25; slaughter heifers 9.75 - 15.50; stocker and feeder steers 9.50-13.75.

Shee, 3,000; early receipts consisted of 1,000 natives trucked - in; several loads reported back; few early sales; lambs weak to 25 lower; 16.25 paid by small killers for around one deck good to mostly choice woolled lambs.

POULTRY AND PRODUCE  
Chicago, Feb. 2 (AP) — Poultry, live, firm; 10 trucks; prices unchanged.

NEW YORK STOCKS  
New York, Feb. 2 (AP) — Scattered stocks including rails, hit new 14 - month tops in today's market on one of the largest turnovers of the past several months but the move was far from unanimous. As in the previous session a little irregularity developed after the opening. The list churned indecis-

## Americans

(Continued From Page One)

drove off Nazi fighters over the battle area. "Twice the Germans left without fighting and the third time they stayed but fled after a head - on attack by P - 49's," the spokesman continued.

Boston bombers operating just east of Fairport bombed a concentration of ten German tanks and vehicles, scoring direct hits.

Flying Fortresses continued their high explosive attacks, raining bombs on Tunis harbor, and shooting down nine attacking German fighters.

Senes was in the pathway of one of two American columns advancing toward Maknassy, 20 miles to the east. Maknassy itself is about 33 miles from the Gulf of Gabes, along which Axis forces must move to effect a junction between Marshal Rommel and General Von Arnim.

The headquarters communicate said Allied bombers attacked the docks at Tunis and a convoy just moved into the harbor. At least two ships were hit and fires were left burning in the dock area.

In this raid the bombers shot down nine Axis fighters that rose to give combat, the communicate said. Four Allied planes were missing from the day's operations.

The communicate also reported that Allied forces, supported by tanks and artillery, had attacked Axis positions in the Faid sector, 40 miles north of Maknassy.

In central Tunisia, however, the communicate reported that "the enemy made a slight gain in the hills south of Font de Fahs," but added that "our forces counterattacked and restored the position."

Allied patrols were active in the northern sector.

The Allied ground forces were given good support by the air forces and one patrol of P - 40 fighters prevented an attack on Allied troops by German dive bombers, three of which were destroyed, headquarters announced.

en from Egypt and disassembled fell on the German armies in Russia. Such a meeting would have been impossible three months ago. The Turks, despite the benevolent character of their neutrality as regards Britain and the United States, would not have cared to give such spectacular proof of their willingness to tie their destinies more closely to the alliance against which they fought in the last war.

One vital objective of the meeting was to warn Hitler against an attempt to strike at the Allies in the Middle East through neutral territory. As his situation within his fortress of Europe becomes less favorable the temptation increases to strike out desperately to break the tremendous siege forces gathering for his destruction. The Turks are telling him it would be unwise to try it through their territory.

lively into the final hour when recoveries cropped up here and there. Notwithstanding spots of strength, many leaders were at a standstill or a trifle under water near the close. For the second day in a row Delingas topped the 1,000,000 - share mark.

Bullish sentiment continued and buoyed by the war news and the further trickle of idle funds into investment securities. Buyers were restrained, however, by thoughts of a possible technical correction. The market, on balance, had not experienced a losing day since Jan. 20.

GRAIN AND PROVISIONS  
Chicago, Feb. 2 (AP) — Prices of wheat futures fluctuated within a narrow range today but the volume of trading was small. Despite a break of a cent in rye, most other grains managed to keep close to the levels of the previous close.

Rye prices at the extreme were off about three cents from the highs of last week. Traders said the weakness was due largely to a government denial that rye purchases were contemplated for shipment to Russia under lend - lease operations.

The board of trade announced that the new ceiling prices on corn would become effective tomorrow, instead of Saturday, Feb. 6, as previously announced. The change in dates was ordered by the Office of Price Administration.

At the close, prices of all grains recovered fractionally. Wheat was 18 to 3 - 8 cents higher than Monday's final quotations, May \$1.40 - 1.39 7-8, July \$1.39 3-4; corn was unchanged to 1-4 off; May 98, July 98 1-4; oats 1-8 to 1-4 lower; rye 1-4 to 1-2 off; and soybeans 1-4 to 1-2 down.

Cash wheat no sales.  
Corn: No. 3 yellow 94 1.00; o. 4, 92 1.29 3-4.  
Oats: No. 2 mixed 61.

NEW YORK COTTON  
New York, Feb. 2 (AP) — Cotton lacked a decisive trend today, turning either way on small orders. The W.P.B. request for maximum production of fabrics and yarns in a majority of cotton mills attracted attention but traders showed little aggressiveness because of the continued uncertainties over the farm parity question.

Late afternoon values were 10 cents a bale higher to 10 cents lower, Feb. 19, 19, 19.34 and 19.38.

Futures closed 15 cents a bale lower to 25 cents higher.

May - opened, 19.77; closed, 19.73  
July - opened, 19.54; closed, 19.53  
Oct - opened, 19.39; closed, 19.37  
Dec - opened, 19.11; closed, 19.14-15  
Jan - opened, 19.07; closed, 19.12  
Midling spot 21.49; up 10  
N - Nominal

meetings, in which Gen. Sir Ian Brooke, chief of the British Imperial general staff and other high British leaders, Turkish Foreign Minister Sukru Saracoglu and Col. Fasih Kayabali, chief of operations of the Turkish general staff, with their advisers participated, was resumed later Sunday morning.

Apparently the one key figure in Ankara's thriving diplomatic world who didn't know about the meeting was the German ambassador, Franz Von Papen, who was sighted skiing down a slope near Ankara Sunday.

Churchill took off after lunch Sunday and turned up smiling in Cairo last night.

Observers here regarded it as significant that one of the British conferees was Lieut. Gen. Sir Wilfred Lindsell, who organized the supplies for the long drive of the British Eighth Army across Egypt and Libya. Gen. Sir Henry Maitland Wilson, commander of the British armies in Iran and Iraq at Turkey's rear, also was present.

At a press conference last night in Cairo Churchill referred to the revival of the old British-Turkish friendship, which he said had been "so tragically slashed by tragedy in the last war." He was referring to Turkey's alliance with Germany and perhaps to the ill - fated Allied campaign in Gallipoli.

Churchill and Inonu also reached agreement on post - war problems which were considered along with all the other questions. "Both Turkish and British statesmen expressed themselves as fully satisfied" after the meetings, the communicate said.

"The prime minister, having so recently been in conference with the president of the United States of America, could speak with full knowledge of the views of President Roosevelt, who had warmly welcomed the proposal for this meeting," it added.

The London press praised highly Turkish neutrality and said it had been a great help to the Allied cause. It was reported that Premier Joseph Stalin of Russia had been informed of the conference and had sent Churchill a message before-hand, expressing hope that the talks would be successful.

While the tenor of the communique and the opinion in reliable circles indicated that the principal aim of the meeting was to make Turkey a powerful fortress in the path of any German land drive toward the Middle East, other developments were generally expected.

Some informed sources even spoke of an agreement covering the use of Turkish territory for an Allied drive into the Balkans, and Turkish entry into the war as possibilities.

The Metropolitan Opera House in New York City was opened on April 7, 1880.

Vanilla is the cured pod of one of the orchid family of plants.

Deaths Last Night  
By The Associated Press  
Robert J. French  
Philadelphia Robert J. French, 37, executive sports editor of the Philadelphia inquirer, formerly on the staffs of the Toledo times and Detroit free press.

Charles F. Diehl  
Baltimore — Charles F. Diehl, 68, chairman of the board of directors of the Sun Life Insurance Company.

J. Willis Gardner  
Quincy, Ill. — J. Willis Gardner, 79, chairman of the board of the Gardner - Denver Company, Quincy's largest manufacturing industry.

## Hope Captain Flies for Gen. Chenault Over China



Captain Joe K. Hinton

A Hope boy flying for General Chenault with the U. S. Army Air Corps over China has just won an important promotion.

He is First Lieut. Joe K. Hinton, son of Mr. and Mrs. L. C. Hinton of Hope Route One, and his parents have just received word from China that he is now Captain Hinton, and is senior squadron leader.

Captain Hinton finished school at Murfreesboro High School, attended Magnolia A. & M. college two years, and entered the Army Air Corps in 1939. He was graduated from Kelly Field, Texas, in 1940, was assigned to service in the Caribbean sea—and was then sent to China, in August 1942.

After giving a word of praise to the press and radio for living up faithfully to the request of the Office of Censorship that secrecy be maintained about the movements of his party, the president noted that he never was out of touch with Washington, even while travelling by air. He placed the length of his trip at 16,965 miles.

The whole journey, Mr. Roosevelt said, was essentially a military mission. At Casablanca, he said, plans were drafted for winning the war drafted as far ahead as possible — and in this case they covered the calendar year 1943.

At that point he read a paragraph from his message to Congress, the paragraph which he said the Casablanca conference was designed to fulfill. It said:

"I can not prophesy. I can not tell you when or where the United Nations are going to strike next in Europe. But we are going to strike and strike hard. I can not tell you whether we are going to hit them in Norway, or through the low countries, or in France, or through Sardinia or Sicily, or through the Balkans, or through Poland — or at several points simultaneously. But I can tell you that no matter where and when we strike by land, we and the British and the Russians will hit them from the air heavily and relentlessly. Day in and day out we shall heap upon them tons of explosives on their war factories and utilities and seaports."

Mr. Roosevelt reported that he and Churchill and their combined staffs had reached unanimous agreement on how to fulfill that statement.

The conferees were in complete touch with Joseph Stalin and Generalissimo Chiang Kai - Shek, he added, speaking with a measure of sarcasm about suggestions which he said came from certain people that those two leaders should be directed attention to the fact that Russia is not at war with Japan and that China is so situated geographically she can do nothing in the war against Germany.

Replying to an inquiry, the president said he had heard from Stalin since the Casablanca decisions were communicated to the Russian premier. But he would not discuss Stalin's reaction, calling it a military matter.

Hope springs eternal, he remarked when a reporter wondered whether he hoped at some future time to confer with Stalin.

Mr. Roosevelt asked reporters not to infer that anything was going wrong just because he was making public the messages he and Stalin exchanged.

It was in response to a request for his reaction to what a questioner called "knocks" which Secretary Hull has been taking on the North African situation of French unity, or lack of it, that the president said he thought things were going pretty well there.

Approximately every fifth bullet fired from American machine guns is a tracer bullet.

## To Call Family

(Continued From Page One)

found," even if it is one of the 35 activities which have been designated as essential for purposes of occupational deferment.

In the first group are:

Manufacturing — Curtains, draperies, and bedspreads; plating, stitching, tucking, and embroidery; trimmings, stamped art goods, and art needlework; cut, beveled, and etched glass; cutware; glass novelties; Mosaic glass; stained, leaded, ornamented, and decorated glass; jewelry; fixings and materials; jewelry; lapidary work; ornamental gold and silver leaf and foil (non - industrial); silverware and plated ware (non - industrial); costume jewelry and novelties; decorative feathers, plumes, and artificial flowers; frames, mirror and picture; greeting cards and picture post cards; jewelry cases; and signs and advertising displays.

Wholesale and retail trade — antiques; beer, wines, and liquors; custom tailors and furriers; confectionery, and nuts; florists, jewelry, novelties, and tobacco.

Service — Automobile rental service; dance, music, theatrical and art studios and schools; interior decorating, gambling, night clubs, parking lots, photographic studios, Turkish baths, massage parlors, clothing rental, porter service, and social - escort services.

The job occupations listed as non-deferrable regardless of the activity in which they may be found were:

Bar cashier, bar boy, bartenders, bath house attendants, beauty operators, bell boys, boot blacks, bus boys, butlers, charmen and cleaners, cosmeticians, custom tailors, custom furriers, dancing teachers, dish washers, doormen and starters, elevator operators (passenger and freight, excluding industrial freight elevators related to production), elevator starters (passenger and freight), errand boys (including messengers and office boys), fortune tellers, including strolgers, clairvoyant, mediums, mind readers, palmist, etc., gardeners, greens keepers, ground keepers, housemen, handbaggers, laundry attendants, messengers, errand boys, office boys, newsboys, night club managers and employees, porters (other than in railway train service), private chauffeurs, soda dispensers, ushers, valets, waiters (other than those in railway train service).

McNutt said the WMC's U. S. Employment Service would help men in this class with dependents to find war jobs, and added that if they did not take jobs in essential activities they might be caught again by expansion of the non-deferrable list.

He urged that they consult the nearest employment service for a war job or training leading to such a job, but warned that they "must not go to overcrowded defense centers" unless the Employment Service has obtained a "definite job" for them there.

Local draft boards were told to reconsider the classifications of all registrants in non - deferrable work beginning April 1, but to consider all cases "with common sense."

They also were told that "the following grounds may be acceptable reasons for being engaged in a non-deferrable activity or occupation:

"Sickness of the registrant or in immediate family of registrant; physical disqualifications; reasonable vacation; compelling circumstances that would not permit the change of employment without undue hardship to the registrant or his dependents."

McNutt, emphasizing that the non - deferrable list would be expanded "from time to time" to include other activities and job occupations, said April 1, was made the effective date of the order to give those affected time to transfer to other work.

After April 1, non - deferrables who register with the employment service for transfer and give evidence of such registration to their boards will be given 30 - day draft stays so jobs can be found for them.

But if the employment service fails to get a job for them and they fail to get one for themselves in the 30 days, McNutt said, "it will just be too bad" and they will be liable to immediate induction.

McNutt warned that men 38 or older should make such transfers as well as younger men because, he said, the recent order making 37 the top draft age "may be bowed by executive order at any time."

He said the order did not abolish the 3 - A classification because the starting non - deferrable list does not cover many activities outside the essential list, but he remarked that it cut off "the top of 3 A," and added he would "go after others as (labor) demands become greater."

Previously, local boards had been told they would receive "further notice before it becomes necessary to call men with children," but McNutt said the new order constituted the "further notice."

Asked if the order could be construed as an admission that voluntary methods of bringing about switches to essential work had failed, he replied aggressively: "Yes, you might interpret it that way if you wanted to."

The manpower chief said no estimate could be given on the number of men covered by the non - deferrable list because there was no way to tell how many had transferred to other work or already been drafted.

## Your Federal Income Tax

Clip Out This Article—The Complete File Will Tell You How Much Tax You Owe March 15.

No. 26

METHODS OF ACCOUNTING

A Federal income tax return may be prepared in accordance with any method of accounting regularly used by the taxpayer which correctly reflects his income and expenditures. Two main methods of keeping accounts are followed: (a) the cash receipts and disbursements method, and (b) the accrual method. In the cash receipts and disbursements method all items of income actually or constructively received (whether in cash or property or services), and only those amounts actually paid out for deductible expenses, are shown. Income is "constructively" received when the amount is credited to the account of, or set apart for, the taxpayer, and may be drawn upon by him at any time. Thus, under the cash receipts and disbursements method, a bill rendered by the taxpayer would not constitute income until paid, nor would a bill rendered to the taxpayer be expense until paid. There would, however, be constructive receipt of a payment if a valid check is received during the taxable year even though the check may not have been deposited or cashed within that period.

Under the accrual method, net income is measured in a broad sense by the excess of income earned over expenses incurred. Under the accrual method, income arises when earned, even though not received, and deductible expenses arise when incurred, whether paid or not within the taxable period.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

Business expenses must be distinguished from capital expenditures. Capital expenditures are those which result in the acquisition of something of a permanent nature and do not constitute the current cost of running a business, and, therefore, are not deductible as business expenses. While a distinction between a capital expenditure and a business expense is often difficult to draw, a general rule may be stated applicable in most cases: Capital expenditures ordinarily result in the acquisition of assets having periods of useful life in excess of one year. Where the period of useful life is one year or less, that is, where the asset is worn out and discarded within one year from its purchase, the entire cost is deductible from the income for that year.

A limitation upon the deductibility of items as business expenses is that they must be paid or incurred within the taxable year. If the taxpayer is on the cash receipts and disbursements basis, then the expenses must be paid within the year; if he is on the accrual method, such expenses are not allowable unless incurred within the year.

Where inventories are carried in the business, as in the case of store operations, only the accrual method in reporting purchases and sales will clearly reflect income, and the accrual method accordingly should be used. In the case of a professional occupation, such as that of a lawyer or physician, where inventories are not employed, either the cash receipts and disbursements method or the accrual method may be employed.

</